GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Providing one time amnesty by lowering /waiving of late fees for non furnishing of FORM GSTR – 3B from July, 2017 to January, 2020 and also providing relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR – 3B for tax periods of February, 2020 to July, 2020 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 287 Dated: 29-09-2020.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. G.O.Ms.No.82, Revenue (C.T.II) Department dated 30.01.2019.
3. G.O.Ms.No.124, Revenue (C.T.II) Department dated 30.04.2019.
4. From the Government of India, Ministry of Finance, Department of Revenue, Notification No.52/2020, Central Tax, dt24.06.2020.
5. From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No. CCW/GST/74/2015, Dated. 31-08-2020.

** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:30 -09-2020:

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O. Ms. No. 82, Revenue (Commercial Taxes - II) Department dated 30.01.2019 namely:–

AMENDMENTS

In the said notification,-

i. in the third proviso, for the Table, the following Table shall be substituted, namely : –

" Table

S. No. (1)	**Class of registered persons (2)**	**Tax period (3)**	**Condition (4)**
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in **FORM GSTR-3B** is furnished on or before the 24thday of June, 2020

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	February, 2020	If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020
		March, 2020	If return in **FORM GSTR-3B** is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in **FORM GSTR-3B** is furnished on or before the 6th day of July, 2020
		May, 2020	If return in **FORM GSTR-3B** is furnished on or before the 12th day of September, 2020
		June, 2020	If return in **FORM GSTR-3B** is furnished on or before the 23rd day of September, 2020
		July, 2020	If return in **FORM GSTR-3B** is furnished on or before the 27th day of September, 2020

ii. after the third proviso, the following provisos shall be inserted, namely: –

"Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER